

**Instructions for Mineral Severance Tax Schedule M-1 A/B  
Parish Detail**

**Mineral Resource in which the tax paid herewith or to be paid by others**

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**This return must be filed with the Mineral – Parish Summary Return, form number R-9000, and is due on or before the last day of the month following the month of the severance of the mineral resource.**

**Name and address or reporting company** – Self- explanatory.

**Revenue Account Number** – This is your 10 digit Louisiana Tax Number.

**Taxable period** – Period for which the tax is due. Volumes and taxes for more than one taxable period are not to be combined; they are to be reported separately.

**Schedule A** – All resources severed and/ or purchased on which severance tax is being paid with this form.

**Name and address of severer and or purchaser** – Name and address for those in which you are remitting tax.

**Resource Severed** – see the table below for the name of the resource.

**Resource Code Number** – see the table below for the resource code.

**Name of pit lease or mine location** – Identify location of mineral resource product.

**Parish code** – parish number assigned by the Louisiana Department of Revenue that Identifies the parish from which the timber product was severed. A list of the parish Codes can be obtained by contacting the Taxpayer Services Division, Severance Tax Section of the Louisiana Department of Revenue.

**Quantity severed or purchased** – The amount of the mineral resource for which you are remitting tax .

**Tax rate** – Refer to the table below for the applicable tax rate.

**Penalty and Interest** – Amount of penalty and interest determined to be due.

**Total amount due** – Total tax, penalty, and interest for the taxable period that are applicable to this line.

**Schedule B** – List all resources severed and /or purchased on which others are to pay severance tax.

**Resource Severed** – see that table below for the name of the resource.

**Resource Code Number** – see the table for the resource code.

**Parish Code** – Parish number assigned by the Louisiana Department of Revenue that identifies the parish from which the timber product was severed. A list of the parish codes can be obtained by contacting the Taxpayer Services Division, Severance Tax Section of the Louisiana Department of Revenue.

**Quantity Severed** – The amount of the mineral resource severed for which others are to remit tax.

**Quantity Purchased** – The amount of the mineral resource purchased for which others are to remit tax.

**Name of Taxpayer** – name of those who will remit the tax.

**Address of Taxpayer** – Address of those who will remit the tax.

**Resource Name, Code, and Tax Rate Table**

<b>Resource Code</b>	<b>Resource Severed</b>	<b>Tax Rate</b>	<b>Resource Code</b>	<b>Resource Severed</b>	<b>Tax Rate</b>
21	Sulphur	\$1.03/long Ton	28	Sand-Other	.06/ton
22	Salt	.06/ton	29	Shell – reef or oyster	.06/ton
23	Salt Brine	.005/ton	30	Shell – clam	.06/ton
25	Sand- Clay or Pit Run	.06/ton	31	Stone Crushed	.03/ton
26	Sand-Washed	.06/ton	32	Marble	.20/ton
27	Sand- River	.06/ton	33	Lignite	.12/ton